



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PEPIN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 161
PEPIN, WI 54759

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, MARY FAYERWEATHER of _____
(Person responsible for accounts)

PEPIN MUNICIPAL WATER UTILITY, certify that I _____
(Utility Name)

(Signature of person responsible for accounts)

CLERK

(Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PEPIN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 161
PEPIN, WI 54759

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARY FAYERWEATHER

Title: CLERK

Office Address:

P.O. BOX 161
PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 E. GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JACK MCDONOUGH**Title:** UTILITY SUPERINTENDENT**Office Address:**P.O. BOX 161
PEPIN, WI 54759**Telephone:** (715) 442 - 2461**Fax Number:** (715) 442 - 2461**E-mail Address:**

Name: MS MARY FAYERWEATHER**Title:** UTILITY CLERK**Office Address:**P.O. BOX 161
PEPIN, WI 54759**Telephone:** (715) 442 - 2461**Fax Number:** (715) 442 - 2461**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:MR GARY BYINGTON, TRUSTEE
MR CARL GRONGUIST, TRUSTEE
MS JEAN HILDINGS, TRUSTEE
MR JOHN MILLER, TRUSTEE
MR PAT SANDSTROM, TRUSTEE
MR VERN SEIFERT, PRESIDENT
MR LONNIE WINBERG, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	59,004	62,769	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,606	46,536	2
Depreciation Expense (403)	8,226	8,084	3
Amortization Expense (404)	0		4
Taxes (408)	8,462	8,374	5
Total Operating Expenses	61,294	62,994	
Net Operating Income	(2,290)	(225)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(2,290)	(225)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,794	4,140	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	4,794	4,140	
Total Income	2,504	3,915	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,504	3,915	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0		13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	2,504	3,915	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	137,589	133,674	19
Balance Transferred from Income (433)	2,504	3,915	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	140,093	137,589	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING AND INVESTMENTS	4,794	4
Total (Acct. 419):	4,794	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	59,004	0	0	0	59,004	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	59,004	0	0	0	59,004	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	306,143	304,027	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	150,963	142,463	2
Net Utility Plant	155,180	161,564	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,789	39,862	8
Temporary Cash Investments (132)	80,000	80,000	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	12,115	12,676	11
Other Accounts Receivable (143)	829	2,531	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,264		14
Materials and Supplies (150)	5,219	5,759	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	129,216	140,828	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	284,396	302,392	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	32,014	32,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	140,093	137,589	23
Total Proprietary Capital	172,107	169,603	
LONG-TERM DEBT			
Bonds (221)			24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	844	700	28
Payables to Municipality (233)	0	20,882	29
Customer Deposits (235)			30
Taxes Accrued (236)	7,409	7,409	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,253	28,991	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	104,036	103,798	38
Total Liabilities and Other Credits	284,396	302,392	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	306,143	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	306,143	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	150,963	0	0	0	9
Total Accumulated Provision	150,963	0	0	0	
Net Utility Plant	155,180	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	142,463				142,463	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,226				8,226	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	550				550	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,776	0	0	0	8,776	13
Debits during year						14
Book cost of plant retired	276				276	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	276	0	0	0	276	19
Balance End of Year	150,963	0	0	0	150,963	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,219	5,759	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>5,219</u>	<u>5,759</u>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	32,014	1
Changes during year (explain):		
NONE		2
Balance end of year	32,014	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,409	1
Accruals:		
Charged water department expense	8,462	2
Charged electric department expense		3
Charged sewer department expense	326	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,788	
Taxes paid during year:		
County, state and local taxes	7,409	6
Social Security taxes	1,291	7
PSC Remainder Assessment	88	8
Other (explain):		
NONE		9
Total payments and other debits	8,788	
Balance end of year	7,409	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
				0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	103,798					103,798	1
Add credits during year:							
For Services	238					238	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	104,036	0	0	0	0	104,036	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,115	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,115	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DEVELOPER CIA - PRIOR YEARS	829	11
Total (Acct. 143):	829	
Receivables from Municipality (145):		
ALLOCATION OF WAGES, BENEFITS, INSURANCE & PUBLIC FIRE	5,264	12
Total (Acct. 145):	5,264	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	305,085	0	0	0	305,085	1
Materials and Supplies	5,489	0	0	0	5,489	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	146,713	0	0	0	146,713	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	103,917	0	0	0	103,917	6
Other (specify):						
NONE					0	7
Average Net Rate Base	59,944	0	0	0	59,944	
Net Operating Income	(2,290)	0	0	0	(2,290)	8
Net Operating Income as a percent of Average Net Rate Base	-3.82%	N/A	N/A	N/A	-3.82%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	32,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	138,841	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	170,855	
Net Income		
Net Income	2,504	5
Percent Return on Proprietary Capital	1.47%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

ACCOUNT 131, 145, AND 233 - UTILITY PAYOFF OF PRIOR YEAR INTERFUND AND EXTRA
PAYMENT TO THE VILLAGE.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	57,881	1
Total Sales of Water	57,881	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,123	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,123	
Total Operating Revenues	59,004	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,396	5
General Operating Expenses (680-690)	16,210	6
Total Operation and Maintenance Expenses	44,606	
Other Operating Expenses		
Depreciation Expense (403)	8,226	7
Amortization Expense (404)		8
Taxes (408)	8,462	9
Total Other Operating Expenses	16,688	
Total Operating Expenses	61,294	
NET OPERATING INCOME	(2,290)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	203	260	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	203	260	
Metered Sales to General Customers (461)				
Residential	335	14,927	28,161	4
Commercial	60	10,760	10,758	5
Industrial	3	228	329	6
Total Metered Sales to General Customers (461)	398	25,915	39,248	
Private Fire Protection Service (462)	1		320	7
Public Fire Protection Service (463)	1		15,194	8
Other Sales to Public Authorities (464)	19	1,584	2,859	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	420	27,702	57,881	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	15,194	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	15,194	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	536	7
Other (specify):		
WATER TURN ON AND MISC. SALE OF MATERIAL	587	8
Total Other Water Revenues (474)	1,123	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,585	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,769	3
Chemicals (630)	2,843	4
Supplies and Expenses (640)	6,611	5
Repairs of Water Plant (650)	1,564	6
Transportation Expenses (660)	3,024	7
Total Plant Operation and Maintenance Expenses	28,396	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,552	8
Office Supplies and Expenses (681)	1,613	9
Outside Services Employed (682)	1,500	10
Insurance Expense (684)	1,994	11
Employees Pensions and Benefits (686)	4,551	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,210	
Total Operation and Maintenance Expenses	44,606	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		7,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		326	2
Net property tax equivalent		7,083	
Social Security		1,291	3
PSC Remainder Assessment		88	4
Other (specify): NONE			5
Total tax expense		8,462	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.338200				3
County tax rate	mills		15.931800				4
Local tax rate	mills		9.582500				5
School tax rate	mills		24.975700				6
Voc. school tax rate	mills		2.937600				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		53.765800				10
Less: state credit	mills		3.565600				11
Net tax rate	mills		50.200200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.582500				14
Combined School Tax Rate	mills		27.913300				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		37.495800				17
Total Tax Rate	mills		53.765800				18
Ratio of Local and School Tax to Total	dec.		0.697391				19
Total tax net of state credit	mills		50.200200				20
Net Local and School Tax Rate	mills		35.009182				21
Utility Plant, Jan. 1	\$	304,027	304,027				22
Materials & Supplies	\$	5,759	5,759				23
Subtotal	\$	309,786	309,786				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	309,786	309,786				26
Assessment Ratio	dec.		0.591100				27
Assessed Value	\$	183,115	183,115				28
Net Local & School Rate	mills		35.009182				29
Tax Equiv. Computed for Current Year	\$	6,411	6,411				30
Tax Equivalent per 1994 PSC Report	\$	7,409					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	7,409					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	215		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	10,111		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	10,326	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	5,130		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	10,141		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,014		20
Total Pumping Plant	17,285	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	4,058		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			215	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			10,111	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	10,326	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,130	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,141	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,014	20
Total Pumping Plant	0	0	17,285	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			4,058	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)	155,162		27
Fire Mains (344)			28
Services (345)	46,513	238	29
Meters (346)	26,577	2,154	30
Hydrants (348)	12,987		31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	245,447	2,392	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	1,057		35
Computer Equipment (372.1)	4,519		36
Transportation Equipment (373)	23,977		37
Other General Equipment (379)	1,416		38
Other Tangible Property (390)			39
Total General Plant	30,969	0	
Total utility plant in service directly assignable	304,027	2,392	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	304,027	2,392	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			155,162 27
Fire Mains (344)			0 28
Services (345)			46,751 29
Meters (346)	276		28,455 30
Hydrants (348)			12,987 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	276	0	247,563
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,057 35
Computer Equipment (372.1)			4,519 36
Transportation Equipment (373)			23,977 37
Other General Equipment (379)			1,416 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	30,969
Total utility plant in service directly assignable	276	0	306,143
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	276	0	306,143

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,763	2,763	1
February			3,665	3,665	2
March			3,407	3,407	3
April			3,520	3,520	4
May			4,225	4,225	5
June			4,819	4,819	6
July			4,576	4,576	7
August			5,232	5,232	8
September			3,737	3,737	9
October			4,182	4,182	10
November			3,119	3,119	11
December			3,020	3,020	12
Total for year	0	0	46,265	46,265	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				46,265	16
Less: Water sold				27,702	17
Losses and unaccounted for				18,563	18
Percent unaccounted for to the nearest whole percent (%)				40%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
TOWER OVERFLOW AND WATER MAIN BREAKS					
Maximum gallons pumped by all methods in any one day during reporting year				262,000	21
Date of maximum: 12/30/1997					22
Cause of maximum:					23
RESERVIOR OVERFLOW					
Minimum gallons pumped by all methods in any one day during reporting year				35,000	24
Date of minimum: 12/31/1997					25
Total KWH used for pumping for the year				67,572	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
8TH & DUNN	#1	168	10	21,600	Yes	1
VILLAGE PARK	#2	1,245	12	47,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	8TH & DUNN	VILLAGE PARK		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	V.S.		5
Year Installed	1941	1965		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	150	375		8
Pump Motor or Standby Engine Mfr	EBM	LAYNE		10
Year Installed	1941	1965		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
Year constructed	1941		5
Primary material (earthen, steel, concrete, other)	CONCRETE		6
Elevation difference in feet (See Headnote 3.)	170		7
Total capacity in gallons	80,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet		Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)			
M	D	2.000	2,935				2,935	1
M	D	6.000	29,626				29,626	2
M	D	8.000	5,000				5,000	3
Total Within Municipality			37,561	0	0	0	37,561	
Total Utility			37,561	0	0	0	37,561	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	353	1			354		1
M	1.000	6				6		2
M	1.250	1				1		3
M	1.500	6				6		4
M	2.000	6				6		5
M	6.000	1				1		6
Total Utility		373	1	0	0	374	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	372	4			376	40	1
1.000	7				7		2
1.250	1				1		3
1.500	5				5		4
2.000	5				5		5
3.000	2				2		6
6.000	1	1	1		1		7
Total:	393	5	1	0	397	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	299	41	3	9	4	20	376	1
1.000		4		2		1	7	2
1.250				1			1	3
1.500	2	1		2			5	4
2.000		1		4			5	5
3.000		2					2	6
6.000					1		1	7
Total:	301	49	3	18	5	21	397	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	41				41	2
Total Fire Hydrants	41	0	0	0	41	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	64
Number of distribution valves operated during year:	64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 650 - PRIOR YEAR COST OF STREET PAVING IN CONNECTION WITH WATER MAIN BREAK.

ACCOUNT 660 - CURRENT COST OF END LOADER REPAIR.

Water Services (Page W-16)

WATER SERVICE ADDITIONS WERE FINANCED BY THE CUSTOMER

Meters (Page W-17)

THE METER BEGINNING BALANCE WAS CHANGED FOR THE 6 INCH CATEGORY SINCE THE ADJUSTMENT COLUMN WOULD NOT ACCEPT THE CHANGE. METER IS AT THE UTILITY WELLHOUSE.
